

EXHIBIT A



*A Professional Corporation of Certified Public Accountants*

November 30, 2005

Securities and Exchange Commission  
450 5<sup>th</sup> Street, Northwest  
Washington, D. C. 20549

Ladies and Gentlemen:

We have read Item 4.01 of the Form 8-K Current Report dated November 29, 2005 of Rocky Point Pharmaceuticals, Inc. and are in agreement with the statements contained in the first paragraph of that Item as they pertain to Smith & Company. We have no basis to agree or disagree with any other statements of Rocky Point Pharmaceuticals, Inc. contained therein.

Very truly yours,

  
Smith & Company

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*Members: American Institute of Certified Public Accountants • Utah Association of Certified Public Accountants*